IN THE DISTRICT COURT OF THE UNITED STATES FOR THE WESTERN DISTRICT OF NORTH CAROLINA ASHEVILLE DIVISION

MISC. NO. 1:06MC173

JERRY O. ADAMS, III,)
Petitioner,)
Vs.	ORDER
UNITED STATES OF AMERICA,)
Respondent.)
)

THIS MATTER is before the Court on the Petitioner's motion to quash three third-party summonses issued by the Internal Revenue Service and the Respondent's renewed motion for summary enforcement of those summonses. The Petitioner has filed response to the renewed motion for summary enforcement.

For the reasons stated in the Respondent's renewed motion for summary enforcement,

IT IS, THEREFORE, ORDERED that the Respondent's renewed motion for summary enforcement is **GRANTED**, and the Petitioner's petition to quash these summonses is **DENIED**.

IT IS FURTHER ORDERED that the Internal Revenue Service summonses issued to Key Bank, Bank One and First Charter Bank are to be obeyed, including each and every requirement thereof, and

IT IS FURTHER ORDERED that an authorized officer of the Internal Revenue Service may examine the books, records, papers, and other data provided by Bank One and First Charter Bank to date in response to the summonses served on them.

Signed: January 12, 2007

Lacy H. Thornburg United States District Judge